



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

June 2017

(in thousands)

State Taxes	June 2017			Fiscal Year 2016-2017		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$4,944,012	\$293,326	\$4,650,686	\$16,741,690	\$4,987,882	\$11,753,808
Total Gross Collections	\$4,944,012	---	4,944,012	16,741,690	---	16,741,690
Less: Refunds and Minor Offsets	---	275,575	275,575	---	4,760,507	4,760,507
Less: State/City Offsets	---	17,751	17,751	---	227,375	227,375
Net Collections	---	---	4,650,686	---	---	11,753,808
User Taxes 1/	\$1,590,294	\$20,452	\$1,569,842	\$3,940,607	\$99,450	\$3,841,157
Sales & Use 2/	1,395,465	17,856	1,377,609	3,390,656	48,806	3,341,850
Motor Fuel	49,108	5,058	44,050	134,653	9,554	125,099
Cigarette/Tobacco Products 3/	106,986	1,266	105,720	307,044	5,821	301,223
Medical Marijuana	118	0	118	308	0	308
Alcoholic Beverage	23,596	0	23,596	63,613	1	63,612
Highway/Fuel Use	11,186	198	10,988	34,741	44,685	-9,944
Auto Rental	3,835	-3,926	7,761	9,592	-9,417	19,009
Business Taxes	\$1,070,334	\$147,605	\$922,729	\$1,970,869	\$318,464	\$1,652,405
Corporation Franchise	522,409	128,568	393,841	1,094,235	263,966	830,269
Corporation & Utilities 4/	151,310	1,284	150,026	219,396	2,587	216,809
Banks	-92	793	-885	25,711	17,010	8,701
Insurance (Article 33)	291,675	7,723	283,952	343,625	17,654	325,971
Direct Writings	521	0	521	10,073	-233	10,306
Petroleum 5/	104,511	9,237	95,274	277,829	17,480	260,349
Property Transfer Taxes 6/	\$212,088	\$8,569	\$203,519	\$625,194	\$29,776	\$595,418
Estate	110,581	8,536	102,045	334,125	29,710	304,415
Real Estate Transfer	101,505	33	101,472	291,058	66	290,992
Other Revenues	\$40,732	\$99	\$40,633	\$46,919	\$44	\$46,875
Pari-Mutuel (w/o Uncashed Tickets)	1,554	0	1,554	3,515	0	3,515
Hazardous Waste Assessments	33	1	32	416	25	391
Waste Tire Management and Recycling Fees	5,965	98	5,867	8,661	115	8,546
Returnable Container Deposits	33,159	0	33,159	33,819	-98	33,917
Tax Return Preparer Registration Fees	1	0	1	10	0	10
Racing Admissions	1	0	1	7	0	7
Authorized Combative Sports Tax	19	0	19	491	2	489
Total - State Taxes and Fees 1/, 6/	\$7,857,460	\$470,051	\$7,387,409	\$23,325,279	\$5,435,616	\$17,067,527

Local Taxes	June 2017			Fiscal Year 2016-2017		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$168,656	\$12,808	\$155,848	\$295,227	\$22,296	\$272,931
M.T.A. Auto Rental	4,571	11	4,560	11,454	17	11,437
M.C.T. Mobility	93,056	2,798	90,258	301,613	7,571	294,042
MCTMT Personal Income - Net (Adjusted)	18,857	545	18,312	54,526	2,792	45,360
Total Gross Collections	17,152	---	17,152	45,360	---	38,986
Less: Refunds and Minor Offsets	---	545	545	---	2,792	2,792
Plus: State/City Offsets	1,705	---	1,705	9,166	---	9,166
M.C.T.D. Taxicab and Hail Vehicle Rides	366	6	360	14,488	22	14,466
New York City Alcoholic Beverage	2,302	0	2,302	6,372	0	6,372
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	645,292	-323,986	969,278	3,084,431	108,242	2,976,189
Total Gross Collections	627,428	---	627,428	2,858,243	---	2,858,243
Less: Refunds and Minor Offsets	---	-323,986	-323,986	---	108,242	108,242
Plus: State/City Offsets	17,864	---	17,864	226,188	---	226,188
Sales & Use	1,707,925	19,680	1,688,245	4,137,099	53,278	4,083,821
Stock Transfer (to NYC; all eligible for rebate)	2,202,120	0	2,202,120	2,202,142	0	2,202,142
Yonkers Personal Income - Net (Adjusted)	4,536	266	4,270	19,280	4,490	14,790
Total Gross Collections	4,649	---	4,649	18,093	---	18,093
Less: Refunds and Minor Offsets	---	266	266	---	4,490	4,490
Plus: State/City Offsets	-113	---	-113	1,187	---	1,187
Total-Local Taxes	\$4,847,681	-\$287,872	\$5,135,553	\$10,126,632	\$198,708	\$9,921,550
Total State & Local Taxes and Fees 1/	\$12,705,141	\$182,179	\$12,522,962	\$33,451,911	\$5,634,324	\$26,989,077

1/ Includes:

	June 2017	Fiscal Year 2016-2017
Hotel/Motel Occupancy (repealed 9/1/94)	\$0	\$0
Containers (repealed 10/1/1998)	0	0

2/ Includes tax on informational and entertainment services (900 numbers):

	June 2017	Fiscal Year 2016-2017
	-\$24	\$84

3/ Includes Cigarette Retailer License and Vending Machine Sticker Fees.

4/ Includes section 186-F public safety communications surcharge:

	June 2017	Fiscal Year 2016-2017
	\$47,653	\$47,656

5/ Includes Article 13-A Petroleum Business Tax, Lubricating Oils Tax (repealed 9/1/94), former Article 13-A Gross Receipts Tax, and former Article 9, Section 182-A.

6/ Includes:

	June 2017	Fiscal Year 2016-2017
Real Property Gains (repealed 6/15/1996)	\$0	\$0
Gift (repealed 1/1/2000)	2	11



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY COMPARISON OF NET COLLECTIONS

June 2017

(in thousands)

State Taxes	Net Collections		Difference	
	June 2016	June 2017	Amount	Percent
Personal Income Tax 1/	\$4,723,896	\$4,650,686	-\$73,210	-1.5
User Taxes 2/	\$1,553,264	\$1,569,842	\$16,578	1.1
Sales and Use 3/	1,335,285	1,377,609	42,324	3.2
Motor Fuel	44,285	44,050	-235	-0.5
Cigarette/Tobacco Products 1/	120,812	105,720	-15,092	-12.5
Medical Marijuana	0	118	118	NA
Alcoholic Beverage	21,726	23,596	1,870	8.6
Highway/Fuel Use 1/	12,288	10,988	-1,300	-10.6
Auto Rental	18,836	7,761	-11,075	-58.8
Business Taxes	\$1,022,156	\$922,729	-\$99,427	-9.7
Corporation Franchise	514,494	393,841	-120,653	-23.5
Corporation & Utilities 1/	152,391	150,026	-2,365	-1.6
Banks	-24,863	-885	23,978	96.4
Insurance (Article 33)	285,924	283,952	-1,972	-0.7
Direct Writings	571	521	-50	-8.8
Petroleum 1/, 4/	93,639	95,274	1,635	1.7
Property Transfer Taxes 5/	\$180,324	\$203,519	\$23,195	12.9
Estate	77,268	102,045	24,777	32.1
Real Estate Transfer	103,054	101,472	-1,582	-1.5
Other Revenues	\$38,541	\$40,633	\$2,092	5.4
Pari-Mutuel	1,623	1,554	-69	-4.3
Hazardous Waste Assessments	24	32	8	33.3
Waste Tire Management and Recycling Fees	5,730	5,867	137	2.4
Returnable Container Deposits	31,132	33,159	2,027	6.5
Tax Return Preparer Registration Fees	2	1	-1	-50.0
Racing Admissions	1	1	0	0.0
Authorized Combative Sports Tax	29	19	-10	-34.5
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$7,518,181</b>	<b>\$7,387,409</b>	<b>-\$130,772</b>	<b>-1.7</b>

1/ See page 2 for component detail.

	Net Collections		Difference	
	June 2016	June 2017	Amount	Percent
Personal Income Tax				
Withholding	\$2,860,012	\$2,889,431	\$29,419	1.0
Estimated Tax	1,950,510	1,922,980	-27,530	-1.4
Final Payments	31,770	35,198	3,428	10.8
Delinquencies	129,617	95,989	-33,628	-25.9
Limited Liability Company Fees	262	414	152	58.0
Total Gross Collections	\$4,972,171	\$4,944,012	-\$28,159	-0.6
Refunds/Minor Offsets	233,232	275,575	42,343	18.2
State/City Offsets	15,043	17,751	2,708	18.0
Net Collections	\$4,723,896	\$4,650,686	-\$73,210	-1.5
Cigarette/Tobacco Products	\$120,812	\$105,718	-\$15,094	-12.5
Cigarette	114,425	98,385	-16,040	-14.0
Tobacco Products	6,301	7,252	951	15.1
Retailer Licenses	86	81	-5	-5.8
Vending Machine Stickers	0	0	0	NA
Highway/Fuel Use	\$12,288	\$10,988	-\$1,300	-10.6
Highway Use	8,466	7,831	-635	-7.5
Truck Mileage	8,305	7,539	-766	-9.2
Permits	161	292	131	81.4
Fuel Use	3,822	3,157	-665	-17.4
Article 21	0	0	0	NA
Article 21A IFTA	3,813	3,145	-668	-17.5
IFTA Decal Fees & Trip Permits	9	12	3	33.3
Corporation & Utilities 6/	\$152,391	\$150,026	-\$2,365	-1.6
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	9,336	5,549	-3,787	-40.6
Utilities (sections 186-A, A&E & PSC)	95,914	96,824	910	0.9
Public Safety Communications Surcharge (§186-F)	47,141	47,653	512	1.1
Petroleum	\$93,639	\$95,274	\$1,635	1.7
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	93,639	95,274	1,635	1.7
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	0	0	NA

Local Taxes	Net Collections		Difference	
	June 2016	June 2017	Amount	Percent
M.T.A. Corporate Surcharge	\$174,772	\$155,848	-\$18,924	-10.8
M.T.A. Auto Rental	13,405	4,560	-8,845	-66.0
M.C.T. Mobility	85,213	90,258	5,045	5.9
MCTMT Personal Income	17,096	18,312	1,216	7.1
M.C.T.D. Taxicab and Hail Vehicle Rides	613	360	-253	-41.3
New York City Alcoholic Beverage	2,043	2,302	259	12.7
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	952,578	969,278	16,700	1.8
Sales & Use	1,568,581	1,688,245	119,664	7.6
Stock Transfer (to NYC; all rebatable)	5,197,954	2,202,120	-2,995,834	-57.6
Yonkers Personal Income	4,120	4,270	150	3.6
<b>Total-Local Taxes</b>	<b>\$8,016,375</b>	<b>\$5,135,553</b>	<b>-\$2,880,822</b>	<b>-35.9</b>
<b>Total State &amp; Local Taxes and Fees</b>	<b>\$15,534,556</b>	<b>\$12,522,962</b>	<b>-\$3,011,594</b>	<b>-19.4</b>

2/ Includes:

	June 2016	June 2017
Hotel/Motel Occupancy (repealed 9/1/1994)	\$0	\$0
Containers (repealed 10/1/1998)	\$0	\$0

3/ Includes tax on informational and entertainment services (900) numbers:

	June 2016	June 2017
	\$41	-\$24

4/ Includes Article 13-A Petroleum Business Tax, Lubricating Oils Tax (repealed 9/1/94), former Article 13-A Gross Receipts Tax, and former Article 9, Section 182-A.

5/ Includes:

	June 2016	June 2017
Real Property Gains (repealed 6/15/1996)	\$0	\$0
Gift (repealed 1/1/2000)	\$2	\$2



New York State Department of Taxation and Finance

FISCAL YEAR COMPARISON OF NET COLLECTIONS

Office of Tax Policy Analysis

June 2017

(in thousands)

State Taxes	Net Collections 2016-2017	Estimated Receipts 6/ 2017-2018	Net Collections			
			Fiscal Year-to-Date		Difference	
			2016-2017	2017-2018	Amount	Percent
Personal Income Tax 1/	\$47,565,944	\$0	\$13,293,293	\$11,753,808	-\$1,539,485	-11.6
User Taxes 2/	\$15,236,932	\$2,064,000	\$3,831,429	\$3,841,157	\$9,728	0.3
Sales and Use 3/	13,005,777	0	3,276,139	3,341,850	65,711	2.0
Motor Fuel	519,015	515,000	120,575	125,099	4,524	3.8
Cigarette/Tobacco Products 1/	1,235,190	1,190,000	318,762	301,223	-17,539	-5.5
Medical Marijuana	585	1,000	79	308	229	289.9
Alcoholic Beverage	257,717	262,000	61,402	63,612	2,210	3.6
Highway/Fuel Use 1/	138,695	96,000	35,559	-9,944	-45,503	-128.0
Auto Rental	79,953	86,000	18,913	19,009	\$96	0.5
Business Taxes	\$6,157,328	\$6,945,100	\$1,431,344	\$1,652,405	\$221,061	15.4
Corporation Franchise	2,475,773	3,406,000	698,321	830,269	131,948	18.9
Corporation & Utilities 1/	802,433	846,100	165,397	216,809	51,412	31.1
Banks	337,607	280,000	-14,412	8,701	23,113	160.4
Insurance (Article 33)	1,267,063	1,328,000	314,027	325,971	11,944	3.8
Direct Writings	21,251	- - -	8,941	10,306	1,365	15.3
Petroleum 1/, 4/	1,123,685	3,308,000	259,070	260,349	1,279	0.5
Property Transfer Taxes 5/	\$2,217,321	\$2,256,000	\$525,732	\$595,418	\$69,686	13.3
Estate	1,090,549	1,052,000	258,073	304,415	46,342	18.0
Real Estate Transfer	1,126,369	0	267,493	290,992	23,499	8.8
Other Revenues	\$161,823	\$0	\$43,634	\$46,875	\$3,241	7.4
Pari-Mutuel	15,756	0	3,758	3,515	-243	-6.5
Hazardous Waste Assessments	1,366	0	217	391	174	80.2
Waste Tire Management and Recycling Fees	27,552	0	8,482	8,546	64	0.8
Returnable Container Deposits	112,862	0	31,070	33,917	2,847	9.2
Tax Return Preparer Registration Fees	1,373	0	14	10	-4	-28.6
Racing Admissions	536	0	7	7	0	0.0
Authorized Combative Sports Tax	2,378	0	86	489	403	468.6
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$71,339,348</b>	<b>\$0</b>	<b>\$19,125,432</b>	<b>\$17,889,663</b>	<b>-\$1,235,769</b>	<b>-6.5</b>

1/ See page 2 for component detail.

	Net Collections	Estimated Receipts 6/ 2017-2018	Net Collections			
			Fiscal Year-to-Date		Difference	
			2016-2017	2017-2018	Amount	Percent
Personal Income Tax						
Withholding	\$37,523,892	\$39,459,000	\$8,104,376	\$8,500,193	\$395,817	4.9
Estimated Tax	14,971,822	15,924,000	6,871,527	6,203,230	-668,297	-9.7
Final Payments	2,488,435	2,511,000	1,788,656	1,652,069	-136,587	-7.6
Delinquencies	1,433,834	1,416,000	423,826	383,568	-40,258	-9.5
Limited Liability Company Fees	99,892	- - -	4,381	2,630	-1,751	-40.0
Total Gross Collections	\$56,517,875	\$59,310,000	\$17,192,766	\$16,741,690	-\$451,076	-2.6
Refunds/Minor Offsets	8,162,029	9,055,000	3,692,712	4,760,507	1,067,795	28.9
State/City Offsets	789,902	873,000	206,761	227,375	20,614	10.0
Net Collections	\$47,565,944	\$0	\$13,293,293	\$11,753,808	-\$1,539,485	-11.6
Cigarette/Tobacco Products	\$1,235,190	\$1,190,000	\$318,762	\$301,222	-\$17,540	-5.5
Cigarette	1,152,056	NA	299,126	283,374	-15,752	-5.3
Tobacco Products	76,428	NA	19,334	17,543	-1,791	-9.3
Retailer Licenses	6,694	NA	302	305	3	1.0
Vending Machine Stickers	12	NA	0	0	0	NA
Highway/Fuel Use	\$138,695	\$96,000	\$35,559	-\$9,944	-\$45,503	-128.0
Highway Use	110,793	NA	28,863	-16,397	-45,260	-156.8
Truck Mileage	108,543	NA	28,110	27,469	-641	-2.3
Permits	2,250	NA	753	-43,866	-44,619	-5,925.5
Fuel Use	27,902	NA	6,696	6,453	-243	-3.6
Article 21	0	NA	0	1	1	NA
Article 21A IFTA	27,424	NA	6,667	6,411	-256	-3.8
IFTA Decal Fees & Trip Permits	478	NA	29	41	12	41.4
Corporation & Utilities 6/	\$802,433	\$846,100	\$165,397	\$216,809	\$51,412	31.1
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	80,301	NA	13,083	8,724	-4,359	-33.3
Utilities (sections 186-A, A&E & PSC)	534,413	NA	105,168	160,429	55,261	52.5
Public Safety Communications Surcharge (\$186-F)	187,719	NA	47,146	47,656	510	1.1
Petroleum	\$1,123,685	\$3,308,000	\$259,070	\$260,349	\$1,279	0.5
Article 13-A (prior to 9/1/1990)	0	NA	0	0	0	NA
Article 13-A (after 9/1/1990)	1,123,685	NA	259,070	260,349	1,279	0.5
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	NA	0	0	0	NA

Local Taxes	Net Collections	Estimated Receipts 6/ 2017-2018	Net Collections			
			Fiscal Year-to-Date		Difference	
			2016-2017	2017-2018	Amount	Percent
M.T.A. Corporate Surcharge	\$1,017,116	---	\$226,063	\$272,931	\$46,868	20.7
M.T.A. Auto Rental	48,404	---	13,370	11,437	-1,933	-14.5
M.C.T. Mobility	1,255,627	---	269,741	294,042	24,301	9.0
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	16,880	14,466	-2,414	-14.3
New York City Alcoholic Beverage	25,602	---	6,160	6,372	212	3.4
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	11,223,267	---	3,035,919	2,976,189	-59,730	-2.0
Sales & Use	16,039,830	---	3,958,664	4,083,821	125,157	3.2
Stock Transfer (to NYC; all rebatable)	13,801,774	---	5,198,004	2,202,142	-2,995,862	-57.6
Yonkers Personal Income	49,094	---	13,905	14,790	885	6.4
MCTMT Personal Income	149,404	---	47,154	45,360	-1,794	-3.8
Total-Local Taxes	\$43,692,381	---	\$12,785,860	\$9,921,550	-\$2,864,310	-22.4
Total State & Local Taxes and Fees	\$115,031,729	---	\$31,911,292	\$27,811,213	-\$4,100,079	-12.8

2/ Includes:

	2016-2017	2017-2018
Hotel/Motel Occupancy (repealed 9/1/1994)	\$0	\$0
Containers (repealed 10/1/1998)	\$0	\$0

3/ Includes tax on informational and entertainment services (900) numbers:

	2016-2017	2017-2018
	\$41	\$84

4/ Includes Article 13-A Petroleum Business Tax, Lubricating Oils Tax (repealed 9/1/94), former Article 13-A Gross Receipts Tax, and former Article 9, Section 182-A.

5/ Includes:

	2016-2017	2017-2018
Real Property Gains (repealed 6/15/1996)	\$4	\$0
Gift (repealed 1/1/2000)	\$162	\$11

6/ From the Enacted Executive Budget, April 2017. Estimates adjusted to a collection basis. Article 13 estimate included in Corporation Franchise Tax; Cigarette Retailer License Fees and Vending Machine Stickers estimates included in Cigarette/Tobacco Products; Direct Writings estimate included in Insurance (Article 33); Hotel/Motel Occupancy included in User Taxes; Real Property Gains and Gift included in Property Transfer Taxes.